

FORD COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2017**

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Ford County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Ford County, Kansas, as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Ford County, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Ford County, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Ford County, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated November 6, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

October 24, 2018

FORD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2017

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General	\$ 2,850,440	\$ -	\$ 18,371,037
Special purpose funds:			
Road and bridge	1,956,950	-	2,114,009
Special bridge	212,125	-	403,503
Health	361,849	-	1,120,461
Services for the elderly	2,963	-	265,340
Ambulance	259,550	13,494	1,370,747
Land line 911 tax	-	-	-
KS 911 act SB50	170,492	-	167,230
Noxious weed	756,956	-	811,721
Noxious weed capital outlay	360,819	-	70,000
Hazardous household waste	69,593	-	45,000
Rural fire district	118,542	-	1,091,331
Special alcohol and drug	3,762	-	2,007
Special park and recreation	11,884	-	1,457
Non-budgeted special purpose funds:			
Special machinery reserve	98,848	-	200,000
DARE	864	-	-
Santa Fe Trail Community Corrections 17/18	-	-	357,048
Santa Fe Trail Community Corrections 16/17	95,658	-	289,548
Flood mitigation assistance grant	2,226	-	-
LEPP grant	623	-	-
Federal law enforcement trust	19,071	-	6,888
Special prosecutor's trust	16,017	-	1,035
Special law enforcement trust	81,608	-	22,648
Attorney federal asset forfeiture	746	-	-
Sales tax project	102,136	-	1,236,583
County plates	642	-	22
Local emergency planning grant	534	-	500
Community projects wind farm	585,157	-	140,865
Special ambulance capital outlay	12,179	-	-
Special highway improvement	17,092	-	-
Santa Fe Trails Solid Waste Authority	2,856	-	-
Fire district equipment reserve	44,149	-	-
Administrative check charges	562	-	220
Diversion	52,430	-	42,072
Emergency shelter grant	-	-	54,415
VIN fees	85,384	-	37,501
State and federal grants	373,081	-	7,396
VOCA 16/17 grant	(35,165)	-	116,563
Concealed weapons	11,432	-	1,527
VOCA 17/18 grant	-	-	12,913
Court trustee operations	240,825	-	88,259
Registered offenders	33,112	-	11,770
Register of Deeds technology	66,121	-	26,384
Capital improvement	2,530,178	-	3,085,320

Expenditures	Residual equity transfers	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 16,887,469	\$ 1,362,932	\$ 5,696,940	\$ 596,949	\$ 6,293,889
2,642,853	-	1,428,106	16,102	1,444,208
114,358	-	501,270	1,713	502,983
1,156,800	-	325,510	40,026	365,536
258,428	-	9,875	-	9,875
1,224,880	-	418,911	68,842	487,753
-	-	-	-	-
236,562	-	101,160	-	101,160
796,045	-	772,632	6,208	778,840
54,532	-	376,287	-	376,287
26,727	-	87,866	-	87,866
1,056,472	-	153,401	34,616	188,017
-	-	5,769	-	5,769
-	-	13,341	-	13,341
200,343	-	98,505	8,910	107,415
-	-	864	-	864
335,702	-	21,346	9,664	31,010
385,206	-	-	-	-
2,226	-	-	-	-
623	-	-	-	-
10,247	-	15,712	-	15,712
-	-	17,052	-	17,052
25,357	-	78,899	-	78,899
-	-	746	-	746
1,242,427	-	96,292	-	96,292
2	-	662	-	662
226	-	808	-	808
-	-	726,022	-	726,022
-	-	12,179	-	12,179
-	-	17,092	-	17,092
108	-	2,748	-	2,748
-	-	44,149	-	44,149
-	-	782	-	782
9,564	-	84,938	-	84,938
54,415	-	-	-	-
-	-	122,885	-	122,885
1,458	-	379,019	-	379,019
81,398	-	-	-	-
-	-	12,959	-	12,959
38,613	-	(25,700)	2,221	(23,479)
102,472	-	226,612	-	226,612
4,676	-	40,206	-	40,206
22,167	-	70,338	-	70,338
717,765	-	4,897,733	272,116	5,169,849

FORD COUNTY, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended December 31, 2017

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Special purpose funds (continued):			
Non-budgeted special purpose funds (continued):			
Equipment reserve	\$ 3,716,213	\$ -	\$ 870,000
Clerk technology fee	4,899	-	8,242
Treasurer technology fee	13,048	-	6,631
Prosecutor training and assistance	2,556	-	5,582
Special auto	47,016	-	244,479
JJA 16/17	52,547	-	297,345
JJA 17/18	-	-	362,374
Drug taxation	-	-	8,466
Fire management assistance grant	-	-	-
Total special purpose funds	<u>12,560,130</u>	<u>13,494</u>	<u>15,005,402</u>
Bond and interest funds:			
Bond and interest	1,578,245	-	1,362,931
PBC debt service	2,119	-	1,344,870
Total bond and interest funds	<u>1,580,364</u>	<u>-</u>	<u>2,707,801</u>
Capital project fund:			
Health campus bond	2,010,998	39,196	-
Business funds:			
Alarm	25,833	-	8,600
Solid waste disposal	4,011,979	-	2,213,759
County shared health plan	1,148,118	-	2,385,131
Total business funds	<u>5,185,930</u>	<u>-</u>	<u>4,607,490</u>
Total - excluding agency funds	<u>\$ 24,187,862</u>	<u>\$ 52,690</u>	<u>\$ 40,691,730</u>
Composition of cash balance:			
Demand deposits			
Certificates of deposit			
Cash and checks on hand			
Total cash			
Agency funds			
Total - excluding agency funds			

The notes to the financial statement are an integral part of this statement.

Expenditures	Residual equity transfers	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 1,142,300	\$ -	\$ 3,443,913	\$ 47,915	\$ 3,491,828
5,988	-	7,153	1,020	8,173
-	-	19,679	-	19,679
3,479	-	4,659	-	4,659
238,936	-	52,559	-	52,559
349,199	-	693	-	693
290,477	-	71,897	7,776	79,673
-	-	8,466	-	8,466
21,152	-	(21,152)	21,152	-
<u>12,854,183</u>	<u>-</u>	<u>14,724,843</u>	<u>538,281</u>	<u>15,263,124</u>
1,578,244	(1,362,932)	-	-	-
<u>1,219,870</u>	<u>-</u>	<u>127,119</u>	<u>-</u>	<u>127,119</u>
<u>2,798,114</u>	<u>(1,362,932)</u>	<u>127,119</u>	<u>-</u>	<u>127,119</u>
<u>380,854</u>	<u>-</u>	<u>1,669,340</u>	<u>-</u>	<u>1,669,340</u>
16,363	-	18,070	-	18,070
3,760,451	-	2,465,287	128,117	2,593,404
<u>2,308,697</u>	<u>-</u>	<u>1,224,552</u>	<u>210,007</u>	<u>1,434,559</u>
<u>6,085,511</u>	<u>-</u>	<u>3,707,909</u>	<u>338,124</u>	<u>4,046,033</u>
<u>\$ 39,006,131</u>	<u>\$ -</u>	<u>\$ 25,926,151</u>	<u>\$ 1,473,354</u>	<u>\$ 27,399,505</u>
				\$ 50,544,597
				9,160,060
				<u>536,232</u>
				60,240,889
				<u>(32,841,384)</u>
				<u>\$ 27,399,505</u>

FORD COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2017

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Ford County, Kansas, is a municipal corporation governed by an elected three-member Commission. This regulatory financial statement presents Ford County, Kansas (the municipality) and the Ford County Public Building Commission (part of the municipality). The Ford County Extension Council and Ford County Fair Association are considered related municipal entities, but have not been included in the County's reporting entity. A related municipal entity is an entity established to benefit the County and/or its constituents.

Ford County Public Building Commission: The Commission was authorized by Resolution No. 2011-26, pursuant to K.S.A. 12-1757 et. seq., and all amendments thereto, and as amended, supplemental and limited by the Resolution establishing the composition thereof and purposes for which established. For financial reporting, the financial activities of the Public Building Commission are accounted for within a capital project fund and a debt service fund.

Ford County Extension Council: The Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council has an elected member Executive Board. The County annually provides significant operating subsidies to the Council.

Ford County Fair Association: The Association is fiscally dependent on the County and the budget is approved by the County Commissioners. In addition, the Association is prohibited from issuing bonded debt without the approval of the County Commission.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2017:

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

Bond and Interest fund – used to account for the accumulation of resources (including tax levies, transfers from other funds, etc.) and payment of general long-term debt.

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users for goods or services.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing funds, tax collection accounts, etc).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of public hearing.
- d. Adoption of the final budget on or before August 25th.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for agency funds, capital projects funds, County Shared Health Plan Fund, and the following special purpose funds:

Special Machinery Reserve	Diversion
DARE	Emergency Shelter Grant
Santa Fe Trail Community	VIN Fees
Corrections 16/17	State and Federal Grants
Santa Fe Trail Community	VOCA 16/17 Grant
Corrections 17/18	VOCA 17/18 Grant
Flood Mitigation Assistance Grant	Concealed Weapons
LEPP Grant	Court Trustee Operations
Federal Law Enforcement Trust	Registered Offenders
Special Prosecutor's Trust	Register of Deeds Technology
Special Law Enforcement Trust	Capital Improvement
Attorney Federal Asset Forfeiture	Equipment Reserve
Sales Tax Project	Clerk Technology Fee
County Plates	Treasurer Technology Fee
Local Emergency Planning Grant	Prosecutor Training and Assistance
Community Projects Wind Farm	Special Auto
Special Ambulance Capital Outlay	JJA 16/17
Special Highway Improvement	JJA 17/18
Santa Fe Trails Solid Waste Authority	Drug Taxation
Fire District Equipment Reserve	Fire Management Assistance Grant
Administrative Check Charges	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports, the Kansas Department of Administration, and legal representatives of the County.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in available monies in a fund. Although the VOCA 17/18 Grant and Fire Management Assistance Grant funds overspent their cash balance, according to K.S.A. 12-1664, the County is not prohibited from financing the federal share of a local program from current funds if available.

The County does not have a properly compiled and approved comprehensive inventory book showing all the personal property owned by the County, as required by K.S.A. 19-2687.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$59,704,657 and the bank balance was \$60,490,361. Of the bank balance, \$3,859,966 was covered by federal depository insurance, \$56,630,395 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

D. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2017, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation bonds:					
Jail – Series 2008-A Issued May 1, 2008 In the amount of \$20,225,000 At interest rates of 4.00 to 5.00% Maturing March 1, 2017	\$ 1,550,000	\$ -	\$ 1,550,000	\$ -	\$ 28,244
Revenue bonds:					
Public Building Commission Health Campus – Series 2015-A Issued February 25, 2015 In the amount of \$4,580,000 At interest rates of 2.00 to 2.85% Maturing September 1, 2029	4,295,000	-	290,000	4,005,000	97,842
Public Building Commission Compass Behavioral Health Project – Series 2015-B Issued November 4, 2015 In the amount of \$2,645,000 At interest rates of 2.00 to 3.40% Maturing September 1, 2035	2,530,000	-	105,000	2,425,000	73,255
Public Building Commission Expo Center Refunding – Series 2016-A Issued September 16, 2016 In the amount of \$7,865,000 At interest rates of 2.00 to 3.00% Maturing September 1, 2031	<u>7,865,000</u>	<u>-</u>	<u>445,000</u>	<u>7,420,000</u>	<u>208,773</u>
Total revenue bonds	<u>14,690,000</u>	<u>-</u>	<u>840,000</u>	<u>13,850,000</u>	<u>379,870</u>
Capital leases:					
Communications System Issued November 30, 2016 In the amount of \$2,606,966 At interest rate of 3.06% Maturing November 15, 2026	2,606,966	-	228,742	2,378,224	77,558
Communications System Addition Issued June 1, 2017 In the amount of \$295,842 At interest rate of 3.87% Maturing June 1, 2022	<u>-</u>	<u>295,842</u>	<u>-</u>	<u>295,842</u>	<u>-</u>
Total capital leases	<u>2,606,966</u>	<u>295,842</u>	<u>228,742</u>	<u>2,674,066</u>	<u>77,558</u>
Voluntary early retirement	<u>264,614</u>	<u>-</u>	<u>25,418</u>	<u>239,196</u>	<u>-</u>
Total long-term debt	<u>\$19,111,580</u>	<u>\$ 295,842</u>	<u>\$ 2,644,160</u>	<u>\$16,763,262</u>	<u>\$ 485,672</u>

D. LONG-TERM DEBT (CONTINUED)

Current maturities of revenue bonds and interest for the next five years and in five year increments through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2018	\$ 845,000	\$ 372,147	\$ 1,217,147
2019	870,000	355,247	1,225,247
2020	890,000	336,748	1,226,748
2021	905,000	317,797	1,222,797
2022	925,000	293,798	1,218,798
2023-2027	5,010,000	1,094,819	6,104,819
2028-2032	3,910,000	372,360	4,282,360
2033-2035	<u>495,000</u>	<u>34,000</u>	<u>529,000</u>
Total	<u>\$ 13,850,000</u>	<u>\$ 3,176,916</u>	<u>\$ 17,029,916</u>

Current maturities of capital leases and interest for the next five years and through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2018	\$ 288,289	\$ 84,222	\$ 372,511
2019	297,554	74,957	372,511
2020	307,120	65,391	372,511
2021	316,996	55,515	372,511
2022	327,193	45,318	372,511
2023-2026	<u>1,136,914</u>	<u>88,285</u>	<u>1,225,199</u>
Total	<u>\$ 2,674,066</u>	<u>\$ 413,688</u>	<u>\$ 3,087,754</u>

Voluntary Early Retirement Program. Full-time employees may voluntarily elect to retire early. Qualifying employees must meet age, service, and the KPERS or KP&F full retirement qualifications. The annual rate of retirement compensation is twelve percent of the last annual salary. Benefits will end after five years or when the retiree reaches age 65, whichever occurs first. An eligible full-time employee who receives early retirement shall be entitled to continue health insurance coverage available to full-time employees of the County until the early retiree becomes eligible for Medicare. The County will make a contribution of \$282 for the health care coverage for a maximum of 60 months. Any additional cost shall be borne by the early retiree.

Current maturities of the voluntary early retirement program through maturity are as follows:

	<u>Compensation due</u>	<u>Health care contribution due</u>	<u>Total due</u>
2018	\$ 65,801	\$ 24,431	\$ 90,232
2019	67,217	23,715	90,932
2020	26,644	9,251	35,895
2021	10,606	3,127	13,733
2022	6,828	-	6,828
2023	<u>1,576</u>	<u>-</u>	<u>1,576</u>
Total	<u>\$ 178,672</u>	<u>\$ 60,524</u>	<u>\$ 239,196</u>

E. DEFEASED BONDS

On September 16, 2016, the Ford County, Kansas Public Building Commission issued \$7,865,000 in refunding revenue bonds with interest rates ranging from 2.00% to 3.00% to advance refund \$8,170,000 of outstanding 2011 Series bonds with an interest rate of 3.00%. The net proceeds of \$7,707,576 (after payments of \$112,305 in issuance costs, \$44,044 for underwriter's discount and a \$1,075 rounding amount) plus an additional \$462,424 of reoffering premiums and \$340,775 of issuer cash were deposited into an escrow account to provide for the future debt service payments of the 2011 Series bonds. As a result, the 2011 Series bonds are considered to be defeased and the liability for those bonds has been removed from the long-term debt footnote.

The PBC advance refunded the 2011 Series bonds to reduce its total debt service payments over the next 15 years by \$389,102 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$304,045.

F. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project commitments authorized	Cash disbursements and accounts payable to date	Remaining financial commitment
Health Campus	\$ 1,471,361	\$ 1,437,151	\$ 34,210
New Health Department Building	1,430,773	1,430,773	-
Off-System Bridge #62	208,988	208,988	-
Landfill Phase 5	198,500	95,415	103,085
Landfill Building	408,405	185,925	222,480
	<u>\$ 3,718,027</u>	<u>\$ 3,358,252</u>	<u>\$ 359,775</u>

G. PENSION COSTS AND EMPLOYEE BENEFITS

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate of 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

G. PENSION COSTS AND EMPLOYEE BENEFITS (CONTINUED)

Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 19.03% for KP&F for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$670,250 for KPERS and \$477,222 for KP&F for the year ended December 31, 2017.

Net Pension Liability. At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,428,622 and \$4,839,589 for KP&F. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Other Employee Benefits

Compensated Absences. The County's employees receive 'personal time off' rather than vacation or sick leave. Accrual of paid time off is based on the employee's classification (regular part-time; regular full-time: 35 hour week or 40 hour week; or regular full-time: 12 hour or 24 hour shift) and also on employees' years of employment. Once the maximum hours have been accrued by an employee, the hours start accruing in an 'extended illness bank' which is to be used for serious or extended illnesses. Upon termination or resignation from service, employees are entitled to payment for all accrued personal time off earned prior to termination or resignation. Upon voluntary separation from employment, employees with 10 or more years of continuous service are entitled to payment for a portion of their accrued extended illness bank based upon years of employment. The potential liability for compensated absences at December 31, 2017 was \$887,546. This is not reflected in the financial statement.

Section 125 Plan. The County offers a section 125 flexible benefit plan to employees electing to participate. It is used for insurance premiums, other medical costs and child care costs. The plan is administered by an independent company.

Deferred Compensation Plan. The County offers employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457.

G. PENSION COSTS AND EMPLOYEE BENEFITS (CONTINUED)

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

H. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Statutory authority</u>
General	Capital Improvement	\$ 339,000	K.S.A. 19-120
General	Equipment Reserve	300,000	K.S.A. 19-119
Road and Bridge	Special Machinery	200,000	K.S.A. 68-141g
SFTCC 16/17 Grant	SFTCC 17/18 Grant	46,840	Grant Agreement
JJA 16/17	JJA 17/18	71,355	Grant Agreement
Noxious Weed	Noxious Weed Capital Outlay	70,000	K.S.A. 2-1318
Noxious Weed	Equipment Reserve	70,000	K.S.A. 19-119
Solid Waste Disposal	Hazardous Household Waste	45,000	K.S.A. 65-3405
Solid Waste Disposal	Capital Improvement	2,471,000	K.S.A. 19-120
Solid Waste Disposal	Equipment Reserve	500,000	K.S.A. 19-119
Special Auto	General	<u>218,183</u>	K.S.A. 8-145
		<u>\$ 4,331,378</u>	

I. CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated closure cost is \$3,472,506 and the estimated post-closure cost is \$1,961,984. These figures comprise the estimated closure and post-closure cost of \$5,434,490 and are obtained from the 2018 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2018 to June 30, 2019. The permit for 2018 identifies that the remaining volume capacity of the site is 76% of the original capacity and that the remaining life of the landfill is estimated to be 55 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

J. JOINT VENTURE

On January 1, 1993, Ford County, Kansas, entered into a joint venture with the City of Dodge City, Kansas, for the operation of a communications center. By joint resolution the Dodge City/Ford County Emergency Communications Board was created to operate the Dodge City/Ford County Communications Department. The Board consists of equal membership of County and City personnel. The department provides emergency communications for County and City agencies. The budgeted operating expenditures are shared equally by the two governments.

In 1994, the County entered into a joint venture with five adjacent counties to undertake a household hazardous waste collection program within the counties. By joint resolution, a regional Household Hazardous Waste Collection Program was established. The purpose of the program is to provide safe, effective and efficient disposition of household hazardous waste generated within the party counties through equipment and facilities owned, operated, maintained or otherwise available to the parties for such purposes. The undertaking is financed by contributions from the parties in cash and in-kind. The joint venture is administered by the Ford County Public Works Department.

On July 21, 1997, Ford County, Kansas entered into a joint venture with the City of Dodge City, Kansas, for the construction and operation of certain public projects. On June 10, 1997, the voters of Ford County and of Dodge City approved a one-half percent city-wide and a one-half percent county-wide retailer's sales tax to finance these projects. The projects include but are not limited to the following: an outdoor motor sports complex; field sport facilities, including a baseball/softball complex and additional soccer facilities and renovation of existing facilities; and a special events center.

A Project Review and Advisory Committee was established to oversee the projects. The Committee consists of six at-large members, the Chairperson of the Board of Directors of the Dodge City/Ford County Development Corporation or his or her designee and ex-officio representation from the City and County Commissions. All City sales tax revenues are deposited into the Sales Tax Fund. County sales tax revenues which are designated for Ford County and the City of Dodge City are transferred to the City and deposited into the same fund. All expenditures from the Sales Tax Project Fund are subject to approval of the City Commission. All real estate acquired for the projects is titled to the City. County sales tax revenues which are designated for other cities within the County are paid to those cities by the State of Kansas for their use.

K. CONDUIT DEBT OBLIGATIONS

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County nor the State, or any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in this financial statement.

As of December 31, 2017, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$7,382,200.

L. OPERATING LEASES

On March 21, 2016, the County entered into a lease agreement with Century Business Technologies, Inc. to lease a copier. The agreement calls for annual payments of \$944 for five years. Payments totaling \$944 were made in 2017.

On December 10, 2014, the County entered into a lease agreement with Century Business Technologies, Inc. to lease a copier. The agreement calls for monthly payments of \$111 for sixty months. Payments totaling \$1,331 were made in 2017.

On September 11, 2015, the County entered into a lease agreement with Century Business Technologies, Inc. to lease two copiers. The agreement calls for monthly payments of \$420 for sixty months. Payments totaling \$5,036 were made in 2017.

On February 6, 2017, the County entered into a lease agreement with Century Business Technologies, Inc. to lease a copier. The agreement calls for monthly payments of \$230 for sixty months. Payments totaling \$2,074 were made in 2017.

On November 7, 2016, the County entered into a lease agreement with Lewis Chevrolet to lease up to four vehicles. The agreement calls for monthly payments of \$525 per vehicle for thirty-six months. Payments totaling \$18,900 were made in 2017.

On December 6, 2016, the County entered into a lease agreement with Heartland Tower, Inc. to lease a building. The agreement is for a period of ten years and calls for an annual payment of \$6,000 for fiscal period May 1, 2017 thru April 30, 2018 with an annual increase of 2%. The County will also be billed for the real estate taxes assessed on the property. A lease payment of \$6,000 and a reimbursement of real estate taxes of \$46,075 were made in 2017.

Future minimum rental payments under the operating leases are as follows:

	Century Business Technologies	Lewis Chevrolet	Heartland Tower	Total due
2018	\$ 10,077	\$ 18,900	\$ 6,120	\$ 35,097
2019	10,077	15,750	6,243	32,070
2020	7,487	-	6,368	13,855
2021	2,766	-	6,496	9,262
2022	691	-	6,626	7,317
2023-2026	-	-	27,861	27,861
Total	<u>\$ 31,098</u>	<u>\$ 34,650</u>	<u>\$ 59,714</u>	<u>\$ 125,462</u>

M. RELATED PARTY TRANSACTIONS

On December 12, 2011, the County approved a resolution to lease the Western State Bank Expo Center from the Ford County Public Building Commission (FCPBC) to provide a source of repayment on the revenue bonds (shown in Note D). The FCPBC received lease payments from the County in the amount of \$653,773 in 2017.

On February 25, 2015, the County approved a resolution to lease the County Health Campus from the FCPBC to provide a source of repayment on the revenue bonds (shown in Note D). The FCPBC received lease payments from the County in the amount of \$512,842 in 2017.

On November 4, 2015, the County approved a resolution to lease the Compass Behavioral Health Building from the FCPBC to provide a source of repayment on the revenue bonds (shown in Note D). The FCPBC received lease payments from the County in the amount of \$178,255 in 2017.

N. SUBLEASE

On March 20, 2017, the County approved to sublease the Compass Behavior Health Building to Compass Behavioral Health with an effective date as of November 4, 2015. The agreement calls for basic rental payments equal to the County's payments due to the FCPBC for this building. The term of the lease coincides with the term of the Series 2015-B Revenue Bonds (shown in Note D). The County received lease payments from Compass Behavioral Health in the amount of \$178,255 in 2017.

O. COMMITMENTS

The County has commitments for a maintenance support plan, a lifecycle support plan, and analytics related to its communications system agreement. The total commitment remaining as of December 31, 2017, was \$754,603 and will be spread over a four-year period as follows:

2019	\$	183,792
2020		186,954
2021		190,227
2022		<u>193,630</u>
Total	\$	<u>754,603</u>

P. CONTINGENCIES

The County receives financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on the financial statement of the County at December 31, 2017.

Q. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other governments in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), both of which are public entity risk pools currently operating as a common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County pays an annual premium to KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 to \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

Q. RISK MANAGEMENT (CONTINUED)

The County has established a business fund to account for its medical self-insurance program and has entered into a partially self-funded agreement. This agreement allows the County to assume a limited amount of liability by self-insuring a portion of the employees' medical expenses. Premiums paid for an excess coverage insurance policy cover individual and family claims in excess of \$50,000 and the County is also protected by an aggregate stop-loss provision, which limits its liability on total self-insurance claims for a contract period. Liabilities for unpaid claims are those claims that are unpaid at year end. Changes in the claims liability amount are as follows:

<u>December 31,</u>	<u>Beginning of year liability</u>	<u>Claims and changes in estimates</u>	<u>Claim payments</u>	<u>End of year liability</u>
2017	\$ 115,762	\$ 1,843,851	\$ 1,749,606	\$ 210,007

R. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 24, 2018, the date on which the financial statement was available to be used. Management's evaluation concluded that the following subsequent event is required to be recognized or disclosed in this financial statement:

On June 4, 2018, the County approved the landfill phase 5 Engineering Support and Construction Quality Assurance Services agreement in the amount of \$538,000 and on July 19, 2018, the County approved the landfill phase 5 construction contract in the amount of \$3,561,539.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

FORD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2017

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	\$17,520,451	\$ -	\$17,520,451	\$16,887,469	\$ 632,982
Special purpose funds:					
Road and bridge	3,200,000	-	3,200,000	2,642,853	557,147
Special bridge	382,276	-	382,276	114,358	267,918
Health	1,438,038	-	1,438,038	1,156,800	281,238
Services for the elderly	258,428	-	258,428	258,428	-
Ambulance	1,348,250	-	1,348,250	1,224,880	123,370
Land line 911 tax	439,125	-	439,125	-	439,125
KS 911 act SB50	300,000	-	300,000	236,562	63,438
Noxious weed	978,841	-	978,841	796,045	182,796
Noxious weed capital outlay	400,000	-	400,000	54,532	345,468
Hazardous household waste	100,000	-	100,000	26,727	73,273
Rural fire district	1,148,519	-	1,148,519	1,056,472	92,047
Special alcohol and drug	2,539	-	2,539	-	2,539
Special park and recreation	12,000	-	12,000	-	12,000
Bond and interest funds:					
Bond and interest	1,637,000	-	1,637,000	1,578,244	58,756
PBC debt service	1,247,538	-	1,247,538	1,219,870	27,668
Business funds:					
Alarm	80,000	-	80,000	16,363	63,637
Solid waste disposal	4,144,600	-	4,144,600	3,760,451	384,149
Total	<u>\$34,637,605</u>	<u>\$ -</u>	<u>\$34,637,605</u>	<u>\$31,030,054</u>	<u>\$ 3,607,551</u>

See Independent Auditor's Report.

FORD COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	Actual	2017 Budget	Variance favorable (unfavorable)
Receipts:				
Ad valorem tax	\$ 9,329,469	\$ 10,527,717	\$ 10,583,384	\$ (55,667)
Delinquent tax	216,031	316,601	125,000	191,601
Motor vehicle tax	889,647	997,740	976,549	21,191
Recreational vehicle tax	6,451	7,323	7,190	133
Commercial vehicle tax	51,471	62,921	54,458	8,463
MV interest and penalties	12,203	4,054	5,000	(946)
Vehicle rental excise tax	3,182	3,727	1,000	2,727
Wind farm allocation	-	495,507	-	495,507
Interest on current tax	276,380	389,021	140,000	249,021
Mineral production tax	42,270	27,384	30,000	(2,616)
Local alcohol/liquor tax	1,224	1,457	1,500	(43)
Compass Behavioral Health lease	177,333	178,255	178,255	-
Licenses, fees and permits	726,311	557,014	411,500	145,514
Charges for services	1,396,064	1,054,739	1,154,848	(100,109)
Sales tax	1,067,441	1,086,774	1,050,000	36,774
Compensating use tax	118,322	149,808	120,000	29,808
Franchise taxes	8,716	8,633	9,000	(367)
Expanded lottery tax	598,069	595,182	590,000	5,182
Interest on idle funds	70,025	248,758	25,000	223,758
In lieu of tax	64,457	66,420	52,557	13,863
General donations	-	6,075	-	6,075
Miscellaneous	20,520	58,712	25,000	33,712
WND reimbursement	-	600,000	300,000	300,000
Benefit reimbursement	659,972	622,703	525,000	97,703
Federal and state grants	41,225	105,441	-	105,441
Transfer from oil & gas depletion trust	252,203	-	252,203	(252,203)
Transfer from special auto	213,629	218,183	200,000	18,183
Transfer from diversion	30,000	-	30,000	(30,000)
Neighborhood revitalization rebate	(7,844)	(19,112)	(5,951)	(13,161)
Total receipts	16,264,771	18,371,037	\$ 16,841,493	\$ 1,529,544
Expenditures:				
General government:				
Commissioners	118,155	113,081	\$ 133,440	\$ 20,359
Elections	61,393	55,701	176,624	120,923
County Clerk	177,756	181,892	208,336	26,444
County Treasurer	356,347	345,774	380,220	34,446
County Attorney	775,899	831,671	814,024	(17,647)
Register of Deeds	171,020	173,938	201,454	27,516

FORD COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
General government (continued):				
General operations	\$ 731,143	\$ 647,582	\$ 705,050	\$ 57,468
Custodian	264,549	289,928	191,058	(98,870)
District court	580,208	639,848	647,200	7,352
Technology group	225,593	269,334	235,350	(33,984)
Coroner	41,713	121,813	120,000	(1,813)
County Administrator	160,641	154,734	194,307	39,573
Sanitarian	55,002	55,693	58,400	2,707
Planning and zoning	9,826	2,262	20,800	18,538
Human resources	68,139	67,632	72,350	4,718
Appraisal	458,809	425,491	450,518	25,027
Employee benefits	3,078,368	3,771,005	4,067,000	295,995
Legal counsel	69,116	103,378	60,000	(43,378)
Surveyor	1,622	165,952	193,360	27,408
Subtotal	<u>7,405,299</u>	<u>8,416,709</u>	<u>8,929,491</u>	<u>512,782</u>
Public safety:				
Sheriff	1,918,531	2,013,392	2,139,653	126,261
Detention center	2,419,286	2,431,091	2,543,726	112,635
Civil defense	68,545	99,653	106,340	6,687
Communications	747,645	1,044,149	969,716	(74,433)
Juvenile detention	235,525	233,246	245,690	12,444
Subtotal	<u>5,389,532</u>	<u>5,821,531</u>	<u>6,005,125</u>	<u>183,594</u>
Appropriations:				
Fair Board	32,500	32,500	32,500	-
Historical Society	14,000	14,000	14,000	-
Extension Council	190,000	190,000	190,000	-
Conservation District	35,000	35,000	35,000	-
Compass Behavioral Health	51,000	75,000	75,000	-
Arrowhead West	50,000	50,000	50,000	-
Subtotal	<u>372,500</u>	<u>396,500</u>	<u>396,500</u>	<u>-</u>
Economic development	<u>45,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Expo Center	<u>297,344</u>	<u>338,145</u>	<u>371,597</u>	<u>33,452</u>
Ford County Lake	<u>1,222</u>	<u>713</u>	<u>1,200</u>	<u>487</u>
Main Street	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>

FORD COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Operating transfers:				
Transfer to capital improvement	\$ 325,933	\$ 339,000	\$ 339,000	\$ -
Transfer to equipment reserve	230,000	300,000	300,000	-
Transfer to bond and interest	31,582	-	-	-
Subtotal	<u>587,515</u>	<u>639,000</u>	<u>639,000</u>	<u>-</u>
Lease payments:				
Health campus	288,543	387,843	262,483	(125,360)
Compass Behavioral Health	177,333	178,255	178,255	-
Expo Center	679,700	653,773	681,800	28,027
Subtotal	<u>1,145,576</u>	<u>1,219,871</u>	<u>1,122,538</u>	<u>(97,333)</u>
Total expenditures	<u>15,243,988</u>	<u>16,887,469</u>	<u>\$ 17,520,451</u>	<u>\$ 632,982</u>
Receipts over (under) expenditures	1,020,783	1,483,568		
Unencumbered cash, beginning of year	1,829,657	2,850,440	<u>\$ 678,958</u>	<u>\$ 2,171,482</u>
Residual equity transfer	<u>-</u>	<u>1,362,932</u>		
Unencumbered cash, end of year	<u>\$ 2,850,440</u>	<u>\$ 5,696,940</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 936,747	\$ 613,043	\$ 614,430	\$ (1,387)
Delinquent tax	34,232	42,779	15,000	27,779
Motor vehicle tax	140,460	115,765	97,994	17,771
Recreational vehicle tax	1,035	832	722	110
Commercial vehicle tax	8,670	6,619	5,465	1,154
Vehicle rental excise tax	550	497	200	297
Wind farm allocation	481,837	-	495,407	(495,407)
State aid	1,452,309	1,166,937	1,048,033	118,904
In lieu of tax	8,038	4,438	5,274	(836)
Contract work	212,769	85,061	125,000	(39,939)
Reimbursements	79,380	78,259	50,000	28,259
Permits	-	-	6,000	(6,000)
Sale of scrap	1,833	289	-	289
Miscellaneous	995	598	-	598
Neighborhood revitalization rebate	(787)	(1,108)	(345)	(763)
Total receipts	<u>3,358,068</u>	<u>2,114,009</u>	<u>\$ 2,463,180</u>	<u>\$ (349,171)</u>
Expenditures:				
Public works	2,400,572	2,442,853	\$ 3,000,000	\$ 557,147
Transfer to special machinery	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	-
Total expenditures	<u>2,600,572</u>	<u>2,642,853</u>	<u>\$ 3,200,000</u>	<u>\$ 557,147</u>
Receipts over (under) expenditures	757,496	(528,844)		
Unencumbered cash, beginning of year	<u>1,199,454</u>	<u>1,956,950</u>	<u>\$ 736,820</u>	<u>\$ 1,220,130</u>
Unencumbered cash, end of year	<u>\$ 1,956,950</u>	<u>\$ 1,428,106</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 298,698	\$ 237,900	\$ 239,075	\$ (1,175)
Delinquent tax	6,118	9,305	-	9,305
Motor vehicle tax	24,407	31,264	31,265	(1)
Recreational vehicle tax	178	230	230	-
Commercial vehicle tax	1,462	2,002	1,744	258
Vehicle rental excise tax	91	114	50	64
In lieu of tax	1,995	1,590	1,684	(94)
State aid	-	120,000	-	120,000
Miscellaneous	-	1,530	-	1,530
Neighborhood revitalization rebate	(251)	(432)	(134)	(298)
Total receipts	332,698	403,503	<u>\$ 273,914</u>	<u>\$ 129,589</u>
Expenditures:				
Public works	276,757	114,358	<u>\$ 382,276</u>	<u>\$ 267,918</u>
Receipts over (under) expenditures	55,941	289,145		
Unencumbered cash beginning of year	156,184	212,125	<u>\$ 108,362</u>	<u>\$ 103,763</u>
Unencumbered cash, end of year	<u>\$ 212,125</u>	<u>\$ 501,270</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 300,954	\$ 305,059	\$ 306,475	\$ (1,416)
Delinquent tax	7,966	10,796	-	10,796
Motor vehicle tax	34,848	33,878	31,487	2,391
Recreational vehicle tax	254	247	232	15
Commercial vehicle tax	2,051	2,062	1,756	306
Vehicle rental excise tax	128	134	50	84
In lieu of tax	2,249	2,000	1,695	305
Federal and state grants	432,450	515,112	405,000	110,112
Charges for services	300,735	244,844	250,000	(5,156)
Other income	82	6,882	-	6,882
Neighborhood revitalization rebate	(253)	(553)	(172)	(381)
Total receipts	<u>1,081,464</u>	<u>1,120,461</u>	<u>\$ 996,523</u>	<u>\$ 123,938</u>
Expenditures:				
Health and welfare	1,008,944	1,031,800	\$ 1,313,038	\$ 281,238
Transfer to capital improvement	150,000	-	-	-
Health campus lease payment	<u>100,000</u>	<u>125,000</u>	<u>125,000</u>	<u>-</u>
Total expenditures	<u>1,258,944</u>	<u>1,156,800</u>	<u>\$ 1,438,038</u>	<u>\$ 281,238</u>
Receipts over (under) expenditures	(177,480)	(36,339)		
Unencumbered cash, beginning of year	<u>539,329</u>	<u>361,849</u>	<u>\$ 441,515</u>	<u>\$ (79,666)</u>
Unencumbered cash, end of year	<u>\$ 361,849</u>	<u>\$ 325,510</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

SERVICES FOR THE ELDERLY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 228,428	\$ 229,184	\$ 230,271	\$ (1,087)
Delinquent tax	5,667	7,910	500	7,410
Motor vehicle tax	24,503	25,322	23,894	1,428
Recreational vehicle tax	179	185	176	9
Commercial vehicle tax	1,457	1,558	1,333	225
Vehicle rental excise tax	91	98	25	73
In lieu of tax	1,668	1,499	1,287	212
Neighborhood revitalization rebate	(192)	(416)	(129)	(287)
Total receipts	261,801	265,340	<u>\$ 257,357</u>	<u>\$ 7,983</u>
Expenditures:				
Health and welfare	261,136	258,428	<u>\$ 258,428</u>	<u>\$ -</u>
Receipts over (under) expenditures	665	6,912		
Unencumbered cash, beginning of year	2,298	2,963	<u>\$ 1,071</u>	<u>\$ 1,892</u>
Unencumbered cash, end of year	<u>\$ 2,963</u>	<u>\$ 9,875</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 471,188	\$ 622,334	\$ 624,954	\$ (2,620)
Delinquent tax	14,393	18,279	3,000	15,279
Motor vehicle tax	66,934	56,352	49,244	7,108
Recreational vehicle tax	490	407	363	44
Commercial vehicle tax	3,983	3,292	2,746	546
Vehicle rental excise tax	249	235	100	135
In lieu of tax	3,855	3,973	2,652	1,321
Ambulance fees	600,543	633,904	550,000	83,904
Ambulance standby	25,965	30,957	30,000	957
Miscellaneous	1,741	2,143	5,000	(2,857)
Neighborhood revitalization rebate	(396)	(1,129)	(352)	(777)
Total receipts	<u>1,188,945</u>	<u>1,370,747</u>	<u>\$ 1,267,707</u>	<u>\$ 103,040</u>
Expenditures:				
Health and welfare	1,186,457	1,224,880	\$ 1,023,250	\$ (201,630)
Transfer to ambulance capital outlay	<u>7,660</u>	<u>-</u>	<u>325,000</u>	<u>325,000</u>
Total expenditures	<u>1,194,117</u>	<u>1,224,880</u>	<u>\$ 1,348,250</u>	<u>\$ 123,370</u>
Receipts over (under) expenditures	(5,172)	145,867		
Unencumbered cash, beginning of year	264,722	259,550	<u>\$ 80,543</u>	<u>\$ 179,007</u>
Prior year canceled encumbrances	<u>-</u>	<u>13,494</u>		
Unencumbered cash, end of year	<u>\$ 259,550</u>	<u>\$ 418,911</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

LAND LINE 911 TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public safety	<u>439,125</u>	<u>-</u>	<u>\$ 439,125</u>	<u>\$ 439,125</u>
Receipts over (under) expenditures	(439,125)	-		
Unencumbered cash, beginning of year	<u>439,125</u>	<u>-</u>	<u>\$ 439,125</u>	<u>\$ (439,125)</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

KS 911 ACT SB50 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Kansas 911 Act SB50	\$ 167,539	\$ 167,230	<u>\$ 160,000</u>	<u>\$ 7,230</u>
Expenditures:				
Public safety	<u>162,234</u>	<u>236,562</u>	<u>\$ 300,000</u>	<u>\$ 63,438</u>
Receipts over (under) expenditures	5,305	(69,332)		
Unencumbered cash beginning of year	<u>165,187</u>	<u>170,492</u>	<u>\$ 140,000</u>	<u>\$ 30,492</u>
Unencumbered cash, end of year	<u>\$ 170,492</u>	<u>\$ 101,160</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 419,039	\$ 423,502	\$ 425,354	\$ (1,852)
Delinquent tax	10,789	15,066	5,000	10,066
Motor vehicle tax	44,794	46,145	43,848	2,297
Recreational vehicle tax	326	337	323	14
Commercial vehicle tax	2,619	2,852	2,445	407
Vehicle rental excise tax	163	178	30	148
In lieu of tax	3,029	2,755	2,360	395
Chemical sales	401,319	320,573	110,000	210,573
Miscellaneous	200	1,081	-	1,081
Neighborhood revitalization rebate	(352)	(768)	(239)	(529)
Total receipts	<u>881,926</u>	<u>811,721</u>	<u>\$ 589,121</u>	<u>\$ 222,600</u>
Expenditures:				
Public works	753,487	656,045	\$ 838,841	\$ 182,796
Transfer to noxious weed capital outlay	70,000	70,000	70,000	-
Transfer to equipment reserve	-	70,000	70,000	-
Total expenditures	<u>823,487</u>	<u>796,045</u>	<u>\$ 978,841</u>	<u>\$ 182,796</u>
Receipts over (under) expenditures	58,439	15,676		
Unencumbered cash, beginning of year	<u>698,517</u>	<u>756,956</u>	<u>\$ 389,720</u>	<u>\$ 367,236</u>
Unencumbered cash, end of year	<u>\$ 756,956</u>	<u>\$ 772,632</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Transfer from noxious weed	\$ 70,000	\$ 70,000	<u>\$ 70,000</u>	<u>\$ -</u>
Expenditures:				
Capital outlay	-	54,532	<u>\$ 400,000</u>	<u>\$ 345,468</u>
Receipts over (under) expenditures	70,000	15,468		
Unencumbered cash, beginning of year	<u>290,819</u>	<u>360,819</u>	<u>\$ 330,000</u>	<u>\$ 30,819</u>
Unencumbered cash, end of year	<u>\$ 360,819</u>	<u>\$ 376,287</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS**HAZARDOUS HOUSEHOLD WASTE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from solid waste	\$ 31,800	\$ 45,000	<u>\$ 45,000</u>	<u>\$ -</u>
Expenditures:				
Sanitation	<u>18,587</u>	<u>26,727</u>	<u>\$ 100,000</u>	<u>\$ 73,273</u>
Receipts over (under) expenditures	13,213	18,273		
Unencumbered cash, beginning of year	<u>56,380</u>	<u>69,593</u>	<u>\$ 55,000</u>	<u>\$ 14,593</u>
Unencumbered cash, end of year	<u>\$ 69,593</u>	<u>\$ 87,866</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

RURAL FIRE DISTRICT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 928,839	\$ 957,734	\$ 971,450	\$ (13,716)
Delinquent tax	8,108	13,538	5,000	8,538
Motor vehicle tax	51,514	52,925	55,183	(2,258)
Recreational vehicle tax	639	699	696	3
Commercial vehicle tax	3,911	4,349	4,140	209
Vehicle rental excise tax	126	-	25	(25)
Wind farm allocation	51,936	53,396	53,396	-
In lieu of tax	3,047	3,882	3,809	73
Miscellaneous	16,657	4,808	-	4,808
Total receipts	<u>1,064,777</u>	<u>1,091,331</u>	<u>\$ 1,093,699</u>	<u>\$ (2,368)</u>
Expenditures:				
Public safety	1,017,214	1,056,472	\$ 749,519	\$ (306,953)
Transfer to fire district equipment reserve	18,956	-	399,000	399,000
Total expenditures	<u>1,036,170</u>	<u>1,056,472</u>	<u>\$ 1,148,519</u>	<u>\$ 92,047</u>
Receipts over (under) expenditures	28,607	34,859		
Unencumbered cash, beginning of year	<u>89,935</u>	<u>118,542</u>	<u>\$ 54,820</u>	<u>\$ 63,722</u>
Unencumbered cash, end of year	<u>\$ 118,542</u>	<u>\$ 153,401</u>		

See Independent Auditor's Report

FORD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	\$ 1,223	\$ 2,007	\$ 2,000	\$ 7
Expenditures:				
Appropriations:				
Compass Behavioral Health	20,000	-	\$ 2,539	\$ 2,539
Receipts over (under) expenditures	(18,777)	2,007		
Unencumbered cash, beginning of year	22,539	3,762	\$ 539	\$ 3,223
Unencumbered cash, end of year	\$ 3,762	\$ 5,769		

See Independent Auditor's Report

FORD COUNTY, KANSAS

SPECIAL PARK AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State of Kansas	\$ 1,224	\$ 1,457	\$ 1,500	\$ (43)
Expenditures:				
Parks and recreation	-	-	\$ 12,000	\$ 12,000
Receipts over (under) expenditures	1,224	1,457		
Unencumbered cash, beginning of year	10,660	11,884	\$ 10,500	\$ 1,384
Unencumbered cash, end of year	\$ 11,884	\$ 13,341		

See Independent Auditor's Report

FORD COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2017

	Special machinery reserve	DARE	Santa Fe Trail Community Corrections 17/18	Santa Fe Trail Community Corrections 16/17	Flood mitigation assistance grant	LEPP grant
Receipts:						
State and federal aid/grant	\$ -	\$ -	\$ 287,732	\$ 257,197	\$ -	\$ -
Matching funds	-	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-	-
Charges for services	-	-	21,190	31,411	-	-
Fines and forfeitures	-	-	-	-	-	-
Wind farm allocation	-	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Miscellaneous	-	-	1,286	940	-	-
Reimbursements	-	-	-	-	-	-
Transfers in	200,000	-	46,840	-	-	-
Total receipts	200,000	-	357,048	289,548	-	-
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	335,702	338,366	2,226	-
Health and welfare	-	-	-	-	-	623
Culture and recreation	-	-	-	-	-	-
Public works	200,343	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Transfers out	-	-	-	46,840	-	-
Total expenditures	200,343	-	335,702	385,206	2,226	623
Receipts over (under) expenditures	(343)	-	21,346	(95,658)	(2,226)	(623)
Unencumbered cash, beginning of year	98,848	864	-	95,658	2,226	623
Unencumbered cash, end of year	\$ 98,505	\$ 864	\$ 21,346	\$ -	\$ -	\$ -

Federal law enforcement trust	Special prosecutor's trust	Special law enforcement trust	Attorney federal asset forfeiture	Sales tax project	County plates	Local emergency planning grant	Community projects wind farm
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,888	1,035	20,368	-	-	-	-	-
-	-	-	-	-	-	-	140,865
-	-	-	-	1,236,583	-	-	-
-	-	2,280	-	-	22	500	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>6,888</u>	<u>1,035</u>	<u>22,648</u>	<u>-</u>	<u>1,236,583</u>	<u>22</u>	<u>500</u>	<u>140,865</u>
-	-	-	-	-	2	-	-
10,247	-	25,357	-	-	-	226	-
-	-	-	-	-	-	-	-
-	-	-	-	1,242,427	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>10,247</u>	<u>-</u>	<u>25,357</u>	<u>-</u>	<u>1,242,427</u>	<u>2</u>	<u>226</u>	<u>-</u>
(3,359)	1,035	(2,709)	-	(5,844)	20	274	140,865
<u>19,071</u>	<u>16,017</u>	<u>81,608</u>	<u>746</u>	<u>102,136</u>	<u>642</u>	<u>534</u>	<u>585,157</u>
<u>\$ 15,712</u>	<u>\$ 17,052</u>	<u>\$ 78,899</u>	<u>\$ 746</u>	<u>\$ 96,292</u>	<u>\$ 662</u>	<u>\$ 808</u>	<u>\$ 726,022</u>

FORD COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2017

	Special ambulance capital outlay	Special highway improvement	Santa Fe Trails Solid Waste Authority	Fire district equipment reserve	Administrative check charges	Diversion
Receipts:						
State and federal aid/grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Matching funds	-	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-	-
Charges for services	-	-	-	-	220	-
Fines and forfeitures	-	-	-	-	-	42,072
Wind farm allocation	-	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total receipts	-	-	-	-	220	42,072
Expenditures:						
General government	-	-	-	-	-	9,564
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Sanitation	-	-	108	-	-	-
Transfers out	-	-	-	-	-	-
Total expenditures	-	-	108	-	-	9,564
Receipts over (under) expenditures	-	-	(108)	-	220	32,508
Unencumbered cash, beginning of year	12,179	17,092	2,856	44,149	562	52,430
Unencumbered cash, end of year	<u>\$ 12,179</u>	<u>\$ 17,092</u>	<u>\$ 2,748</u>	<u>\$ 44,149</u>	<u>\$ 782</u>	<u>\$ 84,938</u>

Emergency shelter grant	VIN Fees	State and federal grants	VOCA 16/17 grant	Concealed weapons	VOCA 17/18 grant	Court trustee operations	Registered offenders
\$ 54,415	\$ -	\$ -	\$ 94,636	\$ -	\$ 8,601	\$ -	\$ -
-	-	-	21,927	-	4,312	-	-
-	37,501	-	-	1,527	-	88,259	-
-	-	-	-	-	-	-	11,770
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	7,396	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
54,415	37,501	7,396	116,563	1,527	12,913	88,259	11,770
-	-	1,458	-	-	-	102,472	-
-	-	-	81,398	-	38,613	-	4,676
54,415	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
54,415	-	1,458	81,398	-	38,613	102,472	4,676
-	37,501	5,938	35,165	1,527	(25,700)	(14,213)	7,094
-	85,384	373,081	(35,165)	11,432	-	240,825	33,112
\$ -	\$ 122,885	\$ 379,019	\$ -	\$ 12,959	\$ (25,700)	\$ 226,612	\$ 40,206

FORD COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2017

	Register of Deeds technology	Capital improvement	Equipment reserve	Clerk technology fee	Treasurer technology fee	Prosecutor training and assistance
Receipts:						
State and federal aid/grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Matching funds	-	-	-	-	-	-
Licenses, fees and permits	26,384	-	-	8,242	6,631	5,582
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Wind farm allocation	-	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-	-
Insurance proceeds	-	48,254	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	227,066	-	-	-	-
Transfers in	-	2,810,000	870,000	-	-	-
Total receipts	26,384	3,085,320	870,000	8,242	6,631	5,582
Expenditures:						
General government	22,167	-	435,684	5,988	-	3,479
Public safety	-	265,976	620,642	-	-	-
Health and welfare	-	994	-	-	-	-
Culture and recreation	-	469	85,974	-	-	-
Public works	-	-	-	-	-	-
Sanitation	-	450,326	-	-	-	-
Transfers out	-	-	-	-	-	-
Total expenditures	22,167	717,765	1,142,300	5,988	-	3,479
Receipts over (under) expenditures	4,217	2,367,555	(272,300)	2,254	6,631	2,103
Unencumbered cash, beginning of year	66,121	2,530,178	3,716,213	4,899	13,048	2,556
Unencumbered cash, end of year	<u>\$ 70,338</u>	<u>\$ 4,897,733</u>	<u>\$ 3,443,913</u>	<u>\$ 7,153</u>	<u>\$ 19,679</u>	<u>\$ 4,659</u>

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Special auto	JJA 16/17	JJA 17/18	Drug taxation	Fire management assistance grant	Total
\$ -	\$ 270,681	\$ 233,056	\$ 8,466	\$ -	\$ 1,214,784
-	-	-	-	-	26,239
244,479	-	-	-	-	381,104
-	-	-	-	-	102,092
-	-	-	-	-	70,363
-	-	-	-	-	140,865
-	-	-	-	-	1,236,583
-	-	-	-	-	48,254
-	26,664	57,963	-	-	97,051
-	-	-	-	-	227,066
-	-	71,355	-	-	3,998,195
<u>244,479</u>	<u>297,345</u>	<u>362,374</u>	<u>8,466</u>	<u>-</u>	<u>7,542,596</u>
20,753	-	-	-	-	601,567
-	-	-	-	21,152	1,744,581
-	-	-	-	-	56,032
-	-	-	-	-	1,328,870
-	277,844	290,477	-	-	768,664
-	-	-	-	-	450,434
218,183	71,355	-	-	-	336,378
<u>238,936</u>	<u>349,199</u>	<u>290,477</u>	<u>-</u>	<u>21,152</u>	<u>5,286,526</u>
5,543	(51,854)	71,897	8,466	(21,152)	2,256,070
47,016	52,547	-	-	-	8,274,645
<u>\$ 52,559</u>	<u>\$ 693</u>	<u>\$ 71,897</u>	<u>\$ 8,466</u>	<u>\$ (21,152)</u>	<u>\$10,530,715</u>

FORD COUNTY, KANSAS

BOND AND INTEREST FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2017		Variance favorable (unfavorable)	
	2016	Actual		Budget
Receipts:				
Sales tax	\$ 2,879,223	\$ 1,189,445	\$ 625,000	\$ 564,445
Compensating use tax	351,628	170,027	80,000	90,027
Interest on idle funds	3,991	3,459	500	2,959
Transfer from general	31,582	-	-	-
Total receipts	<u>3,266,424</u>	<u>1,362,931</u>	<u>\$ 705,500</u>	<u>\$ 657,431</u>
Expenditures:				
Debt service:				
Principal	12,840,000	1,550,000	\$ 1,550,000	\$ -
Interest	621,131	28,244	62,000	33,756
Commission	-	-	25,000	25,000
Total expenditures	<u>13,461,131</u>	<u>1,578,244</u>	<u>\$ 1,637,000</u>	<u>\$ 58,756</u>
Receipts over (under) expenditures	(10,194,707)	(215,313)		
Unencumbered cash, beginning of year	11,772,952	1,578,245	<u>\$ 1,448,386</u>	<u>\$ 129,859</u>
Residual equity transfer	-	(1,362,932)		
Unencumbered cash, end of year	<u>\$ 1,578,245</u>	<u>\$ -</u>	<u>\$ 516,886</u>	<u>\$ (516,886)</u>

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FORD COUNTY, KANSAS**PBC DEBT SERVICE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Lease payments	\$ 1,245,576	\$ 1,344,870	\$ 1,247,538	\$ 97,332
Expenditures:				
Debt service:				
Principal	825,000	840,000	\$ 835,000	\$ (5,000)
Interest	307,196	379,870	412,538	32,668
Cost of issuance	111,261	-	-	-
Total expenditures	1,243,457	1,219,870	\$ 1,247,538	\$ 27,668
Receipts over (under) expenditures	2,119	125,000		
Unencumbered cash, beginning of year	-	2,119	\$ -	\$ 2,119
Unencumbered cash, end of year	\$ 2,119	\$ 127,119		

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FORD COUNTY, KANSAS

HEALTH CAMPUS BOND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>
Receipts:		
Bond proceeds	\$ -	\$ -
Expenditures:		
Health and welfare	<u>266,577</u>	<u>380,854</u>
Receipts over (under) expenditures	(266,577)	(380,854)
Unencumbered cash, beginning of year	2,277,575	2,010,998
Prior year canceled encumbrances	<u>-</u>	<u>39,196</u>
Unencumbered cash, end of year	<u>\$ 2,010,998</u>	<u>\$ 1,669,340</u>

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FORD COUNTY, KANSAS

ALARM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>		Variance favorable (unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Pager fees	\$ 4,570	\$ 8,600	<u>\$ 5,000</u>	<u>\$ 3,600</u>
Expenditures:				
Health and welfare	<u>54,171</u>	<u>16,363</u>	<u>\$ 80,000</u>	<u>\$ 63,637</u>
Receipts over (under) expenditures	(49,601)	(7,763)		
Unencumbered cash, beginning of year	<u>75,434</u>	<u>25,833</u>	<u>\$ 75,000</u>	<u>\$ (49,167)</u>
Unencumbered cash, end of year	<u>\$ 25,833</u>	<u>\$ 18,070</u>		

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FORD COUNTY, KANSAS**SOLID WASTE DISPOSAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
User fees	\$ 2,158,544	\$ 2,195,511	\$ 1,600,000	\$ 595,511
Farm lease	18,248	18,248	18,240	8
Total receipts	<u>2,176,792</u>	<u>2,213,759</u>	<u>\$ 1,618,240</u>	<u>\$ 595,519</u>
Expenditures:				
Public works	611,419	744,451	\$ 999,600	\$ 255,149
Transfer to capital improvement	600,000	2,471,000	2,600,000	129,000
Transfer to hazardous household waste	31,800	45,000	45,000	-
Transfer to equipment reserve	-	500,000	500,000	-
Total expenditures	<u>1,243,219</u>	<u>3,760,451</u>	<u>\$ 4,144,600</u>	<u>\$ 384,149</u>
Receipts over (under) expenditures	933,573	(1,546,692)		
Unencumbered cash, beginning of year	<u>3,078,406</u>	<u>4,011,979</u>	<u>\$ 3,232,467</u>	<u>\$ 779,512</u>
Unencumbered cash, end of year	<u>\$ 4,011,979</u>	<u>\$ 2,465,287</u>	<u>\$ 706,107</u>	<u>\$ 1,759,180</u>

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FORD COUNTY, KANSAS

COUNTY SHARED HEALTH PLAN FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>
Receipts:		
Charges for services	\$ 1,380,010	\$ 2,373,165
Interest on idle funds	6,479	11,966
Total receipts	<u>1,386,489</u>	<u>2,385,131</u>
Expenditures:		
Fees and premiums	483,512	464,846
Claims	1,681,168	1,843,851
Total expenditures	<u>2,164,680</u>	<u>2,308,697</u>
Receipts over (under) expenditures	(778,191)	76,434
Unencumbered cash, beginning of year	<u>1,926,309</u>	<u>1,148,118</u>
Unencumbered cash, end of year	<u><u>\$ 1,148,118</u></u>	<u><u>\$ 1,224,552</u></u>

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FORD COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS REGULATORY BASIS

For the Year Ended December 31, 2017

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Tax collection accounts	\$ 30,991,276	\$ 61,715,406	\$ 60,458,968	\$ 32,247,714
Local taxing districts	7,918	42,129,071	42,135,861	1,128
Payroll clearing	180,818	12,089,943	12,078,782	191,979
Heritage trust fees	3,575	13,402	13,700	3,277
Kansas drivers license	308	2,490	2,494	304
Motor vehicle fees	14,113	2,476,913	2,463,049	27,977
Sales tax collections	86,947	1,140,700	1,171,554	56,093
Beer licenses	100	200	275	25
Flexible spending	43,975	83,095	80,119	46,951
District court	56,850	2,233,942	2,189,375	101,417
Law library	47,590	45,287	32,812	60,065
Sheriff	43,169	327,378	304,737	65,810
Ambulance department	44,265	611,594	619,786	36,073
Register of Deeds	4,257	290,296	291,982	2,571
Total	<u>\$ 31,525,161</u>	<u>\$ 123,159,717</u>	<u>\$ 121,843,494</u>	<u>\$ 32,841,384</u>

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